

**RUT-75-X Amended Aircraft/Watercraft
Use Tax Transaction Return****Read this information first**

Everyone must complete Parts 1, 2, 3, and 5. You also must complete Part 4 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

Part 1: Identify yourself

- 1** AV or AW number _____
(from original return)
- 2** Your name _____
- 3** Co-owner's name _____
- 4** Your address from original return

Number and street

City State ZIP
- 5** Daytime telephone number (_____) _____
- 6** Your SSN _____
Social Security number
- 7** FEIN _____
Federal employer identification number

Part 2: Identify the seller, donor, or transferor

- 1** Name _____
- 2** Address from original return

Number and street

City State ZIP
- 3** Daytime telephone number (_____) _____

Part 3: Check the reason you are correcting your return (See instructions.)

- 1** _____ The seller's name, seller's address, or description
(i.e., year, make, model, serial number, "N" number, hull ID
number, aircraft/airframe hours) is incorrect. Write the
correct information below.
Name: _____
Address: _____
Year: _____
Make: _____
Model: _____
Serial number (aircraft only): _____
Aircraft "N" no.: _____
Watercraft Hull ID no.: _____
Aircraft/airframe hours: _____
- 2** _____ The date acquired should have been
_____/_____/_____.
Month Day Year
- 3** _____ The date brought into Illinois should have been
_____/_____/_____.
Month Day Year
- 4** _____ The item was returned and the deal was cancelled.
Attach proof.
- 5** _____ The transaction was exempt from tax because the item
(Check one.)
a _____ was purchased by a tax-exempt organization.
(Tax-exempt no.: **E** - _____)
b _____ is used for rolling stock to haul persons or
commodities for hire in interstate commerce.
(Certificate of authority number: _____)
c _____ was a gift from an estate to a surviving spouse.
d _____ was being stored in Illinois temporarily.
e _____ is used primarily in production agriculture.
f _____ is a watercraft that is exempt under Section 15-10(v)
of the Watercraft Use Tax Act.
- 6** _____ The purchase price or fair market value was incorrect.
\$ _____
Correct purchase price or fair market value
- 7** _____ Other. Please explain. _____

Please turn this page over to complete Parts 4 and 5. ➡



Part 4: Correct your financial information

Complete this section only if you are changing financial information.
Please round to the nearest whole dollar.

Column A
Most recent figures filed

Column B
Figures as they should
have been filed

1 Purchase price or fair market value (See instructions.)

Attach a copy of the purchase agreement or invoice.

For aircraft purchases, also attach a copy of the FAA bill of sale.

1 _____ **1** _____

2 Multiply Line 1 by **6.25%** (.0625).

2 _____ **2** _____

3 Credit for tax previously paid to _____.

See instructions. Write name of state and attach proof.

3 _____ **3** _____

4 Tax due. Subtract Part 4, Line 3 from Part 4, Line 2. This is your total tax due.

4 _____ **4** _____

5 Write the total amount you have paid.

Compare Line 4, Column B, and Line 5.

- If Line 5 is **greater than** Line 4, Column B, write the difference on Line 6.
- If Line 5 is **less than** Line 4, Column B, write the difference on Line 7.

5 _____

6 Overpayment - This is the amount you have overpaid. Go to Part 5 and sign this return.

6 _____

7 Underpayment - This is the amount you have underpaid. Please pay this amount.

Go to Part 5 and sign this return.

Make your check payable to "Illinois Department of Revenue."

7 _____

Part 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Your signature

Date

Co-owner's signature

Date

Your mailing address (please print)

City

State

ZIP

Mail to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



RUT-75-X Instructions

General Information

Who must file Form RUT-75-X?

You must file Form RUT-75-X if you have previously filed Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a refund for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-75-X for amounts of less than \$1.

What is the deadline for filing this form?

The deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our web site at **tax.illinois.gov**
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our web site at **tax.illinois.gov**
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7517, or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form do I need to complete?

Everyone must complete Parts 1, 2, 3, and 5.

You must complete Part 4 if you are changing financial information.

Part 1: Identify yourself

- 1 Write your AV or AW number, whichever applies.
 - If you are amending a return that you filed on or after September 1, 2004, the AW number is preprinted on the top of Form RUT-75.
 - If you are amending a return that you filed before September 1, 2004, and do not know your AV number, leave this line blank.
- 2 Write your name as it appears on your original Form RUT-75.
- 3 Write the aircraft or watercraft co-owner's name, if applicable, as it appears on the original Form RUT-75.
- 4 Write your address as it appears on your original Form RUT-75.
- 5 Write a telephone number where you can be reached during regular daytime business hours.
- 6 Write your Social Security number (SSN).
- 7 Write your federal employer identification number (FEIN).

Part 2: Identify the seller, donor, or transferor

Lines 1 through 3 - Complete the requested information.

Part 3: Check the reason you are correcting your return

Check the reason (1 through 8) that best reflects why you are correcting your original Form RUT-75.

If you checked **1**, write the correct original seller's name, seller's address, or item description (*i.e.*, year, make, model, serial number, "N" number, hull ID number, or aircraft/airframe hours) on the lines provided.

If you checked **2**, write the correct date on the line provided.

If you checked **3**, write the correct date the item was brought into Illinois on the line provided.

If you checked **4**, attach proof, such as a signed statement from the seller, indicating that the sale was cancelled and that the item is in the seller's possession.

If you checked **5a**, write the organization's tax-exempt "E" number on the line provided.

Note: For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's tax-exempt number must have been in effect on the day the item was purchased.

If you checked **5b** and the item is an aircraft, write the FAA certificate of authority number in the space provided.

If you checked **5c**, the item must have been a gift from an estate to a surviving spouse.

If you checked **5d**, you must have acquired the item outside Illinois and, after being brought into Illinois and stored here temporarily, used it solely outside Illinois.

If you checked **5e**, you must use the item primarily in production agriculture and the item must qualify for the farm machinery and equipment exemption.

If you checked **5f**, the watercraft must be exempted from the numbering provisions of Section 3-12 of the Boat Registration and Safety Act. However, tax **is** owed if the watercraft

- is exempted from the numbering provisions under paragraphs A, B, C, F, or G, **and**
- is used on Illinois waters for more than 30 days in any calendar year.

If you checked **6**, write the purchase price or fair market value in the space provided. See the detailed instructions for Part 4, Line 1, for more information.

Check **7** only if 1 through 6 do not apply. On the lines provided, please explain the reason you are correcting your original return. Attach additional sheets if necessary.

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

If you were assessed penalty and interest on the original Form RUT-75 that you filed, we will take the penalty and interest figures into account when we process your amended return.

Note: Do not include penalty and interest in the figures you write on any of the lines in Part 4.

Column A

Lines 1 through 4

Write the figures from your most recent return. These figures may be from your original Form RUT-75, or from a previously filed Form RUT-75-X.

Column B

Lines 1 through 4

Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 5 through 7

Follow the instructions on the form.

Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Line-by-line Instructions for Part 4

Line 1

If you purchase or acquire a **share** of an aircraft or watercraft, you must write the share's purchase price or fair market value.

Write the purchase price or fair market value. Attach a copy of the purchase agreement/invoice. If the purchase price is less than the fair market value, you must write the fair market value on the date that the item was acquired or brought into Illinois, whichever is later. The item's purchase price and any amount of tax previously paid must be clearly and separately stated.

If our review of this return results in a question about the purchase price or fair market value stated, we have the authority to determine the item's fair market value through an independent valuation. We will send you a notice if additional tax is owed.

Aircraft purchase or transfer-Attach a copy of the FAA bill of sale.

Watercraft purchase or transfer- The purchase price or fair market value must include the value of any motor sold with, or as part of, the transaction. If the transaction is between immediate family members, write the amount paid. Otherwise, write the fair market value or purchase price of the watercraft on the date that the watercraft was purchased or the date it was brought into Illinois, whichever is later.

Line 2

Multiply Part 4, Line 1 by 6.25% (.0625).

Line 3

Write the amount of tax paid to another state and the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. Attach proof of both the purchase price and the amount of tax you previously paid to another state.

Line 5

Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-75, the amount you paid with any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any refund of tax you have received for this transaction.

Line 6

If Line 5 is **greater than** Column B, Line 4, write the difference on Line 6. This is the amount you have overpaid.

Line 7

If Line 5 is **less than** Column B, Line 4, write the difference on Line 7. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.